

CHAPTER 133.

(Senate Bill 196)

AN ACT to add a new sub-section to Section 222 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes," sub-title "Income Tax," said new sub-section to be known as Sub-section (r) and to follow immediately after Sub-section (q) of said Section, defining the terms of "Domestic and Foreign" when applied to corporate entities.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new sub-section be and it is hereby added to Section 222 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes," sub-title "Income Tax," said new sub-section to be known as Sub-section (r), to follow immediately after Sub-section (q) of said Section, and to read as follows:

222.

(r). The terms "Domestic and Foreign" when used herein and applied to corporate entities shall mean in the case of "Domestic," a corporation organized and existing under the Laws of Maryland and in the case of "Foreign" shall mean a corporation organized and existing under the Laws of other States and Governments.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1945.

Approved February 28, 1945.

CHAPTER 134.

(Senate Bill 198)

AN ACT to repeal Sections 343-345, 348, 351-356, 359-364 and 366-371, inclusive, of Article 2 of the Code of Public Local Laws of Maryland (1930 Edition), title "Anne Arundel County," sub-title "Justices of the Peace and Constables."

WHEREAS, the State Law creating the Trial Magistrates System has superceded these sections; therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 343-345, 348, 351-356, 359-364 and 366-371,